

SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Fringe Benefits							
Group Health Insurance							
Expenditures	\$33,138,446	\$36,128,661	\$36,625,171	\$42,136,738	\$42,136,738	\$5,511,567	15.05%
Reimbursements	(4,823,601)	(4,764,176)	(4,764,176)	(5,809,101)	(5,809,101)	(1,044,925)	21.93%
Net Cost	\$28,314,845	\$31,364,485	\$31,860,995	\$36,327,637	\$36,327,637	\$4,466,642	14.02%
Group Life Insurance							
Expenditures	\$2,453,070	\$2,265,972	\$2,265,972	\$2,779,979	\$2,779,979	\$514,007	22.68%
Reimbursements	(816,842)	(992,721)	(992,721)	(940,344)	(940,344)	52,377	-5.28%
Net Cost	\$1,636,228	\$1,273,251	\$1,273,251	\$1,839,635	\$1,839,635	\$566,384	44.48%
FICA							
Expenditures	\$38,208,644	\$41,226,689	\$41,439,509	\$44,150,290	\$43,987,408	\$2,547,899	6.15%
Reimbursements	(9,954,867)	(10,200,275)	(10,200,275)	(10,866,540)	(10,866,540)	(666,265)	6.53%
Net Cost	\$28,253,777	\$31,026,414	\$31,239,234	\$33,283,750	\$33,120,868	\$1,881,634	6.02%
County Retirement							
Expenditures	\$21,980,504	\$21,878,739	\$22,166,502	\$25,722,370	\$22,596,518	\$430,016	1.94%
Reimbursements	(7,611,897)	(7,369,438)	(7,657,201)	(9,254,078)	(8,129,497)	(472,296)	6.17%
Net Cost	\$14,368,607	\$14,509,301	\$14,509,301	\$16,468,292	\$14,467,021	(\$42,280)	-0.29%
Uniformed Retirement	\$18,818,351	\$18,345,081	\$18,629,696	\$18,863,437	\$22,103,027	\$3,473,331	18.64%
Police Retirement	\$17,149,427	\$14,872,861	\$14,872,861	\$14,501,171	\$12,562,356	(\$2,310,505)	-15.54%
Virginia Retirement System	\$1,061,161	\$1,045,828	\$1,045,828	\$1,146,290	\$1,146,290	\$100,462	9.61%
Unemployment Compensation	\$130,829	\$144,097	\$144,097	\$144,097	\$144,097	\$0	0.00%
Capital Projects Reimbursements	(\$1,153,227)	(\$1,065,660)	(\$1,065,660)	(\$1,040,356)	(\$1,040,356)	\$25,304	-2.37%
Fringe Benefit Expenditures	\$132,940,432	\$135,907,928	\$137,189,636	\$149,444,372	\$147,456,413	\$10,266,777	7.48%
Fringe Benefit Reimbursements	(\$24,362,688)	(\$24,392,270)	(\$24,680,033)	(\$27,910,419)	(\$26,785,838)	(2,105,805)	8.53%
General Fund Fringe Benefits	\$108,577,744	\$111,515,658	\$112,509,603	\$121,533,953	\$120,670,575	\$8,160,972	7.25%
Operating Expenses							
Tuition/Training	\$2,691,323	\$1,592,150	\$2,158,983	\$1,592,150	\$1,592,150	(\$566,833)	-26.25%
Other Operating	28,014	34,839	20,839	35,225	33,464	12,625	60.58%
Worker's Compensation	5,513,556	1,655,657	2,199,461	5,792,680	5,792,680	3,593,219	163.37%
Employee Assistance Program	270,580	269,512	269,512	280,292	280,292	10,780	4.00%
Total Operating Expenses	\$8,503,473	\$3,552,158	\$4,648,795	\$7,700,347	\$7,698,586	\$3,049,791	65.60%
Capital Equipment							
Countywide Task Forces	\$10,971	\$0	\$0	\$0	\$0	\$0	-
Total Capital Equipment	\$10,971	\$0	\$0	\$0	\$0	\$0	-
TOTAL EXPENDITURES	\$141,454,876	\$139,460,086	\$141,838,431	\$157,144,719	\$155,154,999	\$13,316,568	9.39%
TOTAL REIMBURSEMENTS	(\$24,362,688)	(\$24,392,270)	(\$24,680,033)	(\$27,910,419)	(\$26,785,838)	(2,105,805)	8.53%
NET COST TO THE COUNTY	\$117,092,188	\$115,067,816	\$117,158,398	\$129,234,300	\$128,369,161	\$11,210,763	9.57%